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**From:**

**Sent:** Wednesday 11/3/2010 4:45 PM

**To:**

**Cc:**

**Subject:** RE: Follow up Question – RE CCA

As we discussed, we agree with your conclusion. Lines 3 and 8 of Form 6251 do not apply to taxes incurred in connection with a trade or business. See § 56(b)(1)(A), (b)(1)(D); Reg § 1.62-1T(d).